

Customs Bulletin

Regulations, Rulings, Decisions, and Notices
concerning Customs and related matters



and Decisions

of the United States Court of Appeals for
the Federal Circuit and the United
States Court of International Trade

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THE DEPARTMENT OF THE TREASURY
U.S. Customs Service

NOTICE

The abstracts, rulings, and notices which are issued weekly by the U.S. Customs Service are subject to correction for typographical or other printing errors. Users may notify the U.S. Customs Service, Logistics Management Division, Washington, D.C. 20229, of any such errors in order that corrections may be made before the bound volumes are published.

U.S. Customs Service

Treasury Decisions

(T.D. 83-125)

Realignment of Customs Service Field Organization

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: General Notice.

SUMMARY: This document advises the public that the regional structure of the Customs Service is being realigned.

The Norfolk, Virginia, and Washington, D.C. Customs Districts, will become part of the Southeast Region; the Nogales, Arizona, Customs District will become part of the Southwest Region; and the Great Falls, Montana, Customs District will become part of the North Central Region. Also, the boundaries of the Great Falls, Montana, Customs District will be redefined to include the States of Utah, formerly part of the San Francisco, California, Customs District, and Colorado, formerly part of the El Paso, Texas, Customs District.

There administrative changes are being made as part of Customs continuing program to obtain more efficient use of its personnel, facilities, and resources, and to provide better service to carriers, importers, and the public.

EFFECTIVE DATE: July 6, 1983.

FOR FURTHER INFORMATION CONTACT: C. Wayne Hamilton, Budget Division, U.S. Customs Service, 1301 Constitution Avenue, NW., Washington, D.C. 20229 (202-566-5187).

SUPPLEMENTARY INFORMATION:

BACKGROUND

By Treasury Department Order No. 165-24, published in the Federal Register as T.D. 82-118 on June 25, 1982 (47 FR 27655), effective September 30, 1982, the regional management structure of the U.S. Customs Service was reorganized from nine to seven regions. With the completion of the regional consolidation and as part of a continuing program to obtain more efficient use of its personnel, facilities, and resources, and to provide better service to carriers,

importers, and the public, the regional structure of the Customs Service is being realigned.

The Great Falls, Montana, and Nogales, Arizona, Customs Districts, which are currently part of the Pacific Region, are being transferred to the North Central and Southwest Regions, respectively. In addition, the Norfolk, Virginia, and Washington, D.C., Customs Districts are being transferred from the Northeast Region to the Southeast Region. Finally, the boundaries of the Great Falls, Montana, Customs District are being redefined to include the State of Utah, now part of the San Francisco, California, Customs District, and the State of Colorado, now part of the El Paso, Texas, Customs District. This transfer will also alter regional boundaries because Utah, currently in the Pacific Region, and Colorado, currently in the Southwest Region, are being transferred to the North Central Region.

This realignment is in keeping with the President's program for reducing burdens on taxpayers and increasing productivity. There will be no adverse operational impact on the importing community or the traveling public and the changes will result in a more equitable distribution of workload throughout Customs.

Appropriate changes to the list of Customs regions, districts, and ports of entry, set forth in section 101.3(b), Customs Regulations (19 CFR 101.3(b)), will be made in a future document to be published in the Federal Register.

EXECUTIVE ORDER 12291

Because this is a general notice which relates to the organization of Customs, it is not a regulation or rule subject to Executive Order 12291.

REGULATORY FLEXIBILITY ACT

This notice is not subject to the provisions of Pub. L. 96-354, the Regulatory Flexibility Act (5 U.S.C. 601-612) because that Act does not apply to a document such as this for which a notice of proposed rulemaking is not required by the Administrative Procedure Act (5 U.S.C. 551 *et seq.*), or any other law.

DRAFTING INFORMATION

The principal author of this document was James S. Demb, Regulations Control Branch, Office of Regulations and Rulings, U.S. Customs Service. However, personnel from other Customs offices participated in its development.

ALFRED R. DE ANGELUS,
Acting Commissioner of Customs.

Approved: March 7, 1983.

JOHN M. WALKER, JR.,
Assistant Secretary of the Treasury.

[Published in the Federal Register, June 6, 1983 (48 FR 25180)]

(T.D. 83-126)

**Guidelines for the Disposition of Merchandise Samples Submitted
in Connection with Ruling Requests**

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: General Notice.

SUMMARY: This document provides guidelines for the handling and disposition of merchandise samples submitted in connection with requests made to Customs for rulings that interpret and apply provisions of the Customs and related laws to a specific set of facts. These guidelines are being adopted as part of Customs continuing program to obtain more efficient use of its personnel, facilities, and resources, and to provide better service to carriers, importers, and the general public. These guidelines provide pertinent information that is appropriate and helpful to persons submitting samples to Customs in connection with ruling requests.

EFFECTIVE DATE: June 6, 1983.

FOR FURTHER INFORMATION CONTACT: John T. Roth, Classification and Value Division, U.S. Customs Service, 1301 Constitution Avenue, NW., Washington, D.C. 20229 (202-566-5868).

SUPPLEMENTARY INFORMATION:

BACKGROUND

In response to the growing need for a formal procedure to govern the disposition of merchandise samples received in connection with requests for administrative rulings under Part 177 of the Customs Regulations (19 CFR Part 177), Customs has provided guidelines for the handling and disposition of these samples. Certain of the guidelines relate to the return of samples to the submitting parties. Adoption of these guidelines reflects Customs continuing program to obtain more efficient use of its personnel, facilities, and resources, and to provide better service to carriers, importers, and the general public.

NOTICE OF GUIDELINES

In general and except as hereinafter provided, the guidelines provide for the return of the sample to the submitting party provided such return is requested in writing within 90 days of the date of issuance of the ruling to which the sample relates (or in the event

no ruling can be issued, within 90 days of the date of notice of that fact). In certain cases, Customs may request permission to retain a sample for reference purposes. If such permission is granted, and the return of the sample was requested by the submitting party, the sample will be returned when no longer needed by Customs.

The request for the return of a sample should be made at the time the sample is furnished to Customs, but must be received not later than 90 days after the date of issuance of the ruling or decision to which the sample relates (or 90 days after the date of notice that no ruling can be issued). The request should be made to the same office from which the ruling or decision was requested or, in the case of requests made after the issuance of the ruling or decision, to the office which issued that ruling or decision.

In the interests of simplicity and practicality and as a service to parties requesting administrative rulings, Customs will, upon request, package and return by mail any mailable sample. Such parcels will not be mailed insured and Customs will assume no responsibility for breakage, damage, or other loss with respect to samples returned by mail. Similarly, parties submitting samples are advised that any sample submitted may be altered, damaged, or consumed in the course of examination, testing, or analysis by Customs. Customs assumes no responsibility for such change, damage, or loss, or for loss or damage of any kind whatsoever, unless Customs has specifically assumed such liability in writing. Parties submitting samples which cannot be returned by mail, however, are responsible for arranging for the return of such samples (if such return is desired).

As of June 6, 1983, Customs will have many samples on hand which relate to rulings or decisions issued on or before this date. Any party submitting a sample with respect to a ruling or decision which was issued by Customs during the period July 1, 1982, through June 6, 1983 who desires the return of the same (provided the sample has not already been returned), may request such return from the office which issued the ruling or decision. The request must be made in writing on or before Sept. 6, 1983. Parties submitting samples in connection with rulings or decisions issued after June 6, 1983 will have 90 days from the date of the ruling or decision to request, in writing, the return of their samples.

Except as hereinabove provided, samples which are not retained for reference purposes by Customs or requested to be returned to the submitting party within 90 days of the date of issuance of the ruling or decision to which they relate, will be destroyed or otherwise disposed of by Customs in accordance with applicable law and regulations.

The new guidelines will be applied by Customs to requests for rulings received on and after June 6, 1983. Copies of the guidelines or further information with respect to the return of specific

samples will be available on or after that date to persons submitting samples. Inquiries should be directed to the office to which the sample was submitted.

INAPPLICABILITY OF BOTH THE DELAYED EFFECTIVE DATE PROVISION AND THE SOLICITATION OF COMMENTS

This document provides guidelines concerning Customs procedures and is designed to promote efficient use of personnel, facilities, and resources. Accordingly, pursuant to 5 U.S.C. 553(b) and (d)(3), no notice of proposed rulemaking and solicitation of comments is required and good cause is found for dispensing with the delayed effective date for adoption of the new guidelines for the handling and disposing of merchandise samples submitted in connection with ruling requests.

LIST OF SUBJECTS IN 19 CFR PART 177

Customs duties and inspection, Imports, Administrative practice and procedure.

EXECUTIVE ORDER 12291

Because this will not result in a "major rule" as defined in section 1(b) of E.O. 12291, the regulatory impact analysis and review prescribed by section 3 of E.O. is not required.

REGULATORY FLEXIBILITY ACT

The regulatory flexibility analysis requirements under the provisions of sections 603 and 604 of title 5, United States Code (as added by section 3 of Pub. L. 96-354, the "Regulatory Flexibility Act") are not applicable to this document because there is no requirement to publish a notice of proposed rulemaking under the provisions of section 553, 5 U.S.C. 553.

DRAFTING INFORMATION

The principal author of this document was James S. Demb, Regulations Control Branch, U.S. Customs Service. However, personnel from other Customs offices participated in its development.

ALFRED R. DE ANGELUS,
Acting Commissioner of Customs.

Approved: May 16, 1983.

JOHN M. WALKER, JR.,
Assistant Secretary of the Treasury.

[Published in the Federal Register, June 6, 1983 (48 FR 25180)]

U.S. Customs Service

General Notice

Tariff Classification of Thread Seal Tape made of "Teflon"

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: Notice of proposed change of practice; solicitation of comments.

SUMMARY: Customs has determined that there is an established and uniform practice with respect to the tariff classification of merchandise which is a nonfibrous, nonlaminated, nonreinforced, continuous form plastic tape made of polytetrafluoroethylene ("teflon" fluorocarbon resin). The merchandise is also known as thread seal tape made of "teflon." Customs is now proposing a change in the tariff classification of this merchandise which, if adopted, would result in the imposition of a higher rate of duty. Accordingly, this notice invites public comments on the matter before any final action is taken.

DATE: Comments must be received on or before August 5, 1983.

ADDRESS: Comments (preferably in triplicate) should be addressed to the Commissioner of Customs, Attention: Regulations Control Branch, U.S. Customs Service, 1301 Constitution Avenue, NW., Room 2426, Washington, D.C. 20229.

FOR FURTHER INFORMATION CONTACT: Phil Robins, Classification and Value Division, U.S. Customs Service, 1301 Constitution Avenue, NW., Washington, D.C. 20229 (202-566-8181).

SUPPLEMENTARY INFORMATION:

BACKGROUND

This document pertains to the tariff classification of merchandise which is a nonfibrous, nonlaminated, nonreinforced, continuous form plastic tape made of polytetrafluoroethylene ("teflon" fluorocarbon resin). The merchandise is also known as thread seal tape made of "teflon."

PROPOSED CHANGE OF PRACTICE

Customs has determined that there is an established and uniform practice of classifying, for tariff purposes, the subject merchandise, which meets the dimensional requirements for man-made fiber strips, under the provision for "articles not specially provided for, of rubber or plastics, other," in item 774.55, Tariff Schedules of the United States (TSUS; 19 U.S.C. 1202), at a Column 1 rate of duty of 6.9 percent ad valorem.

Customs is proposing to change its practice such that the merchandise would be classified under the provision for "strips (in continuous form), whether known as artificial straw, yarns, or by any other name: not laminated," in items 309.20 and 309.21, TSUS. Item 309.20, TSUS, which covers strips valued not over \$1 per pound, carries a Column 1 rate of duty of 10¢ per pound, while item 309.21, TSUS, which covers strips valued over \$1 per pound, carries a Column 1 rate of duty of 10.5 percent ad valorem.

Customs is proposing this change of practice because the merchandise meets the criteria for man-made fiber strips as defined in Headnotes 2(b) and 3(d) of Schedule 3, Part 1, Subpart E, TSUS. Further, the proposed change is based on the decision of the Customs Court in *Le Jeune, Inc. v. United States*, 67 Cust. Ct. 301, C.D. 4289 (1971).

AUTHORITY

Because the proposed change of practice, if adopted, will result in the imposition of a higher rate of duty, Customs is giving interested parties notice and an opportunity to comment in accordance with section 177.10(c)(1), Customs Regulations (19 CFR 177.10(c)(1)). Pursuant to section 315(d), Tariff Act of 1930, as amended (19 U.S.C. 1315(d)), if the proposed change of practice is adopted, it shall not be effective prior to the expiration of 30 days after the date of publication in the Federal Register of notice of such adoption.

COMMENTS

Consideration will be given to any written comments timely submitted to the Commissioner of Customs. Comments submitted will be available for public inspection in accordance with section 103.11(b), Customs Regulations (19 CFR 103.11(b)), on normal business days between the hours of 9:00 a.m. and 4:30 p.m. at the Regulations Control Branch, Headquarters, U.S. Customs Service, 1301 Constitution Avenue, NW., Room 2426, Washington, D.C. 20229.

DRAFTING INFORMATION

The principal author of this document was Gerard J. O'Brien, Jr., Regulations Control Branch, Office of Regulations and Rulings,

U.S. Customs Service. However, personnel from other Customs offices participated in its development.

ALFRED R. DE ANGELUS,
Acting Commissioner of Customs.

Approved: May 18, 1983.

JOHN M. WALKER, JR.,

Assistant Secretary of the Treasury.

[Published in the Federal Register, June 6, 1983 (48 FR 25224)]

Recent Unpublished Customs Service Decisions

The following listing of recent administrative decisions issued by the U.S. Customs Service is published for the information of Customs officers and the importing community. Although the decisions are not of sufficient general interest to warrant publication as Customs Service Decisions, the listing describes the issues involved and is intended to aid Customs officers and concerned members of the public in identifying matters of interest which recently have been considered by the U.S. Customs Service. Individuals to whom any of these decisions would be of interest should read the limitations expressed in 19 CFR 177.9(c).

A copy of any decision included in this listing, identified by its date and file number, may be obtained through use of the microfiche facilities in Customs reading rooms or if not available through those reading rooms, then it may be obtained upon written request to the Office of Regulations and Rulings, Attention: Legal Retrieval and Dissemination Branch, Room 2404, U.S. Customs Service, 1301 Constitution Avenue, N.W., Washington, D.C. 20229. Copies obtained from the Legal Retrieval and Dissemination Branch will be made available at a cost to the requester of \$0.15 per page.

The microfiche referred to above contains rulings/decisions published or listed in the CUSTOMS BULLETIN, many rulings predating the establishment of the microfiche system, and other rulings/decisions issued by the Office of Regulations and Rulings. This microfiche is available at a cost of \$0.15 per sheet of fiche. In addition, a keyword index fiche is available at the same cost (\$0.15) per sheet of fiche.

It is anticipated that additions to both sets of microfiche will be made quarterly. Requests for subscriptions for the microfiche should be directed to the Legal Retrieval and Dissemination Branch. Subscribers will automatically receive updates as they are issued and will be billed accordingly.

Dated: June 1, 1983.

B. JAMES FRITZ,
*Director, Regulations Control
and Disclosure Law Division.*

Date of decision	Control No.	Issue
5-6-83	105952	Vessels: proposed waiver of coastwise laws for modern, high speed passenger vessel because of potential use as troop carrier or hospital ship
5-26-83	106106	Vessels: foreign-built inflatable rubber boats may not engage in the coastwise trade
5-12-83	106107	Vessels: a port which neglects to collect payment for special tonnage taxes and light monies from a vessel on its arrival in the U.S. may collect such payments from the same vessel on its subsequent outbound voyage (19 CFR 4.65)
5-12-83	106131	International Traffic: vehicles of foreign origin used commercially between adjoining communities in Canada and U.S., may be admitted without entry and payment of duty on subsequent arrivals if duty is paid upon first arrival in U.S. (19 CFR 123.15)
5-12-83	106137	Vessels: transportation of pilots on non-coastwise qualified vessel not owned or operated by the pilots constitutes violation of 46 U.S.C. 289
5-25-83	106146	Vessels: Customs forms may be printed by private parties if the forms conform to the official Customs forms pursuant to section 4.99, Customs Regulations; forms which do not comply with the requirements of 19 CFR 4.99 must be approved by Customs
5-12-83	106150	International Traffic: the use of foreign-based trucks in domestic traffic (19 CFR 141.4, 19 U.S.C. 1322, 19 CFR 123.14(c) and (1))
5-25-83	106165	Vessels: foreign-built, foreign-flag yacht may be bareboat chartered for pleasure purposes in U.S. waters (46 U.S.C. 65i, 65m, 289 and 863)
5-3-83	542994	Value: off-set arrangement is a condition or consideration for which a value cannot be determined with respect to imported merchandise (Sec. 402(b)(2)(A), Tariff Act of 1930)

United States Court of International Trade

One Federal Plaza

New York, N.Y. 10007

Chief Judge

Edward D. Re

Judges

Paul P. Rao
Morgan Ford
Frederick Landis
James L. Watson

Bernard Newman
Nils A. Boe
Gregory W. Carman

Senior Judges

Herbert N. Maletz

Samuel M. Rosenstein

Clerk

Joseph E. Lombardi

Decisions of the United States Court of International Trade

(Slip Op. 83-50)

BETHLEHEM STEEL CORPORATION, PLAINTIFF *v.* UNITED STATES OF
AMERICA, *et al.*, DEFENDANTS, AND HIGHVELD STEEL AND VANA-
DIUM CORPORATION LIMITED, INTERVENORS

Court No. 82-10-01369.

MEMORANDUM OPINION AND ORDER

(Dated May 26, 1983)

WATSON, *Judge*: This motion arises in a judicial review on the administrative record under 19 U.S.C. § 1516a, of a final countervailing duty determination made by the International Trade Administration of the Department of Commerce (ITA) in an investigation of certain steel products from South Africa.

Plaintiff Bethlehem Steel Corporation has moved to require the defendant United States to include in the administrative record certain material from contemporaneous investigations of steel products from other countries. Plaintiff asks for the inclusion of briefs, hearing transcripts and all other documents submitted by the interested parties on the subject of cost of capital, the time value of money or the general issue of valuing grants or other infusions of funds into companies covered by the investigations of steel products from Belgium, France, the Federal Republic of Germany, Italy, Luxembourg, the Netherlands, South Africa, the United Kingdom, and Brazil.

Although there was some degree of administrative decisionmaking common to all these investigations, the Court is not persuaded that they were so intimately related that the briefs, other documents and hearings devoted specifically to these issues with respect to each country alone, were part of the evidence in this investigation. The record for judicial review should ordinarily not contain material from separate investigations. *Melamine Chemicals, Inc. v. United States*, 2 CIT 113 (1981). The Court is satisfied that the government's inclusion in this record of all material in which South Africa is a subject either individually or in conjunction with another country, as well as all material in which general policy and methodology on these issues were developed is sufficient for the purposes of judicial review. *Public Power Council v. Johnson*, 674 F.2d 791, 793 (9th Cir. 1982). It is sufficient to convey the administrative decision and its rationale and to permit the Court to decide

whether the determination is supported by substantial evidence and whether it is otherwise in accordance with the law.

Accordingly plaintiff's motion to correct diminution of the record is **DENIED**.

Decisions of the United States Court of International Trade

Abstracts

Abstracted Protest Decisions

DEPARTMENT OF THE TREASURY, May 26, 1983.

The following abstracts of decisions of the United States Court of International Trade at New York are published for the information and guidance of officers of the Customs and others concerned. Although the decisions are not of sufficient general interest to print in full, the summary herein given will be of assistance to Customs officials in easily locating cases and tracing important facts.

WILLIAM VON RAAB,
Commissioner of Customs.

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	ASSESSED Item No. and Rate	HELD Item No. and Rate	BASIS	PORT OF ENTRY AND MERCHANDISE
P83/143	Ford, J. May 23, 1983	Colonial Printing Ink Co.	78-11-01979	Item 406.50 20%	Item 474.25 5%	Agreed statement of facts	New York Ink

Decisions of the British Trade Board of Commissioners for Trade

(continued)

The Board of Commissioners for Trade is a body of five members, appointed by the Crown, who are responsible for the administration of the Trade Board. The Board is composed of the Secretary of State for Trade, the Secretary of State for the Colonies, the Secretary of State for India, the Secretary of State for the Admiralty, and the Secretary of State for the War Office. The Board is empowered to make decisions on all matters relating to the administration of the Trade Board, and its decisions are final and binding.

No.	Name	Rank	Date of Appointment	Date of Termination	Remarks
1	John Smith	Major-General	1871	1875	
2	James Brown	Major-General	1875	1879	
3	William Jones	Major-General	1879	1883	
4	Robert White	Major-General	1883	1887	
5	Thomas Black	Major-General	1887	1891	
6	Charles Green	Major-General	1891	1895	
7	Edward Grey	Major-General	1895	1899	
8	Frederick Roberts	Major-General	1899	1903	
9	Herbert Kitchener	Major-General	1903	1907	
10	John Bull	Major-General	1907	1911	

Decisions of the United States Court of International Trade

Abstracts

Abstracted Reappraisal Decisions

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	BASIS OF VALUATION	HELD VALUE	BASIS	PORT OF ENTRY AND MERCHANDISE
R83/425	Watson, J. May 19, 1968	James Plastics Corp.	R84/5428, etc.	Export value	Appraised unit values less 7.5% thereof, net packed	Agreed statement of facts	New York Batteries
R83/426	Watson, J. May 19, 1968	Kansnatau New York Inc.	R81/11712, etc.	Export value	F.o.b. unit prices plus 20% of difference between f.o.b. unit prices and appraised value	Agreed statement of facts	New York Transistor radios, accessories and parts; entretine
R83/427	Watson, J. May 19, 1968	Marubeni Iida (America) Inc.	R88/11182, etc.	Export value	F.o.b. unit invoice prices plus 20% of difference between f.o.b. unit invoice prices and appraised value	Agreed statement of facts	New York Cotton wearing apparel, etc.

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	BASIS OF VALUATION	HELD VALUE	BASIS	PORT OF ENTRY AND MERCHANDISE
R83/428	Watson, J. May 19, 1983	North American Foreign Trading Corp.	R63/2279, etc.	Export value	Equal to appraised values, less 7.5%, net packed	Agreed statement of facts	New York Transistor radios, accessories and parts; entreties
R83/429	Watson, J. May 19, 1983	Oriental Exporters, Inc.	R63/4306, etc.	Export values	F.o.b. unit invoice prices plus 20% of difference between f.o.b. unit invoice prices and appraised values	Agreed statement of facts	New York Transistor radios, accessories and parts; entreties
R83/430	Watson, J. May 19, 1983	Oriental Exporters, Inc.	R64/5068, etc.	Export value	Appraised values less 7.5%, net packed	Agreed statement of facts	New York Transistor radios, accessories and parts; entreties
R83/431	Watson, J. May 19, 1983	Oriental Exporters, Inc.	R65/17424, etc.	Export value	Appraised unit values less 7.5% thereof, net packed	Agreed statement of facts	New York 9 volt batteries
R83/432	Watson, J. May 19, 1983	Siber Hegner Co. Inc.	267240A, etc.	Export value	Appraised unit values less 7.5% thereof, net packed	Agreed statement of facts	New York Rayon/silk scarves, silk goods and silk scarves
R83/433	Re, C. J. May 23, 1983	Allied Stores Int'l. Inc.	79-4-00625	Export value	Appraised values shown on entry papers less additions included to reflect currency revaluation	C.B.S. Imports Corp. v. U.S. (C.D. 4739)	New York Not stated
R83/434	Re, C. J. May 23, 1983	Allied Stores Int'l. Inc.	79-10-01574	Export value	Appraised values shown on entry papers less additions included to reflect currency revaluation	C.B.S. Imports Corp. v. U.S. (C.D. 4739)	New York Not stated
R83/435	Re, C. J. May 23, 1983	B & H Importing Corp.	78-4-00622	Export value	Appraised values shown on entry papers less additions included to reflect currency revaluation	C.B.S. Imports Corp. v. U.S. (C.D. 4739)	New York Not stated

R33/436	Re, C. J. May 23, 1983	Mitani & Co. (USA), Inc.	79-4-00677	Export value	Appraised values shown on entry papers less additions included to reflect currency revaluation	C.B.S. Imports Corp. v. U.S. (C.D. 4739)	Charleston, S.C. Not stated
R33/437	Re, C. J. May 24, 1983	Allied Stores International, Inc.	79-4-00693	Export value	Appraised values shown on entry papers less additions included to reflect currency revaluation	C.B.S. Imports Corp. v. U.S. (C.D. 4739)	New York Not stated
R33/438	Re, C. J. May 24, 1983	Marubeni America Corp.	76-9-02194, etc.	Export value	Unit values found by appraising customs official, less ocean freight and marine insurance and without additions for currency fluctuation	C.B.S. Imports Corp. v. U.S. (C.D. 4739)	Chicago Not stated
R33/439	Re, C. J. May 24, 1983	Melasco, Inc.	76-10-02344	Export value	Appraised values shown on entry papers less additions included to reflect currency revaluation	C.B.S. Imports Corp. v. U.S. (C.D. 4739)	New York Not stated
R33/440	Re, C. J. May 24, 1983	Mitubishi International Corp.	76-5-01070, etc.	Export value	Appraised values shown on entry papers less additions included to reflect currency revaluation	C.B.S. Imports Corp. v. U.S. (C.D. 4739)	New York Not stated
R33/441	Re, C. J. May 24, 1983	Mitubishi International Corp.	76-7-01675, etc.	Export value	Appraised values shown on entry papers less additions included to reflect currency revaluation	C.B.S. Imports Corp. v. U.S. (C.D. 4739)	New York Not stated
R33/442	Re, C. J. May 24, 1983	Mitani & Co. (USA), Inc.	77-4-00562	Export value	Appraised values shown on entry papers less additions included to reflect currency revaluation	C.B.S. Imports Corp. v. U.S. (C.D. 4739)	San Francisco Not stated

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	BASIS OF VALUATION	HELD VALUE	BASIS	PORT OF ENTRY AND MERCHANDISE
R83/443	Re, C. J. May 24, 1983	Mitsui & Co. (USA), Inc.	76-10-02983	Export value	Appraised values shown on entry papers less additions included to reflect currency revaluation	C.B.S. Imports Corp. v. U.S. (C.D. 4739)	Tampa Not stated
R83/444	Re, C. J. May 24, 1983	Mitsui & Co. (USA), Inc.	79-4-00627	Export value	Appraised values shown on entry papers less additions included to reflect currency revaluation	C.B.S. Imports Corp. v. U.S. (C.D. 4739)	San Francisco Not stated
R83/445	Re, C. J. May 24, 1983	Nichimen Co., Inc.	76-9-02192	Export value	Appraised values shown on entry papers less additions included to reflect currency revaluation	C.B.S. Imports Corp. v. U.S. (C.D. 4739)	Philadelphia Not stated
R83/446	Re, C. J. May 24, 1983	Nichimen Co., Inc.	79-10-01575	Export value	Appraised values shown on entry papers less additions included to reflect currency revaluation	C.B.S. Imports Corp. v. U.S. (C.D. 4739)	New York Not stated
R83/447	Re, C. J. May 24, 1983	Starlight Trading, Inc.	76-5-01058, etc.	Export value	Appraised values shown on entry papers less additions included to reflect currency revaluation	C.B.S. Imports Corp. v. U.S. (C.D. 4739)	New York Not stated
R83/448	Re, C. J. May 24, 1983	Starlight Trading, Inc.	76-8-01771, etc.	Export value	Appraised values shown on entry papers less additions included to reflect currency revaluation	C.B.S. Imports Corp. v. U.S. (C.D. 4739)	New York Not stated
R83/449	Re, C. J. May 24, 1983	Starlight Trading, Inc.	77-10-04435	Export value	Appraised values shown on entry papers less additions included to reflect currency revaluation	C.B.S. Imports Corp. v. U.S. (C.D. 4739)	New York Not stated

R83/450	Ford, J. May 24, 1983	Bok Lei Tat, Inc.	89-1-00075, 81-5- 09614	Export value	Invoice value	Agreed statement of facts	New York Kung Fu shoes, with and without embroidery
R83/451	Ford, J. May 1924, 1983	Polaroid Corporation	79-4-00733- S	Export value	Invoice unit price plus royalty of 3.33%	Agreed statement of facts	Boston Sunglasses
R83/452	Watson, J. May 25, 1983	E. Miahian & Sons	277418A, etc.	Export value	F.o.b. unit invoice prices plus 20% of difference between f.o.b. unit invoice prices and appraised values	Agreed statement of facts	New York Tablecloth, etc.
R83/453	Watson, J. May 25, 1983	Hartita & Co., Inc.	R65/10180, etc.	Export value	F.o.b. unit invoice prices less 7.5% thereof	Agreed statement of facts	New York Tableware/dinnerware, etc.
R83/454	Watson, J. May 25, 1983	Kanematsu New York, Inc.	R63/7883, etc.	Export value	Appraised unit values less 7.5% thereof net packed	Agreed statement of facts	New York Translator radios, accessories and parts; entireties
R83/455	Watson, J. May 25, 1988	Oriental Exporters, Inc.	R65/10, etc.	Export value	F.o.b. unit invoice prices plus 20% of difference between f.o.b. unit invoice prices and appraised values	Agreed statement of facts	New York Translator radios, accessories and parts; entireties

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May 16, 1983

Childcraft Education Corp. *v.* United States, Court 74-7-01841, Slip Op. 83-33.—Toys—Amusement—Educational Material.—Motion by plaintiff.

Appeal to U.S. Court of Appeals for the Federal Circuit

APPEAL NO. 83-1018.—Lowa, Ltd. *v.* United States.—1581(a) CLASSIFICATION; 1581(h) VESSEL REPAIR & ENTRY REQUIREMENTS; 1581(i) RESIDUAL.—Appeal from Slip Op. 83-15 filed on May 13, 1983.

APPEAL NO. 83-1028.—Sigma Instrument Inc. *v.* United States.—ELECTRICAL EQUIPMENT.—Appeal from Slip Op. 83-16 filed on May 16, 1983.

Decision of U.S. Court of Appeals for the Federal Circuit

APPEAL NO. 82-33.—United States *v.* Kores Manufacturing Corp.—TEXTILE PRODUCTS—PLASTIC MULTISTRIKE FILM RIBBONS—PARTS OF OFFICE MACHINES—TSUS.—Appeal from Slip Op. 82-42 filed July 23, 1982—Affirmed April 22, 1983.

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DEPARTMENT OF THE TREASURY
U.S. CUSTOMS SERVICE
WASHINGTON, D.C. 20229

OFFICIAL BUSINESS
PENALTY FOR PRIVATE USE, \$300

POSTAGE AND FEES PAID
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(TREAS. 552)



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ANN ARBOR	MI 48106		**

